

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Washington Township (5370)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$4,505,705	\$4,659,571	\$4,884,024	\$5,082,196	3.06%	4.06%
Non - Certified Salaries	120	\$1,353,435	\$1,395,731	\$1,470,255	\$1,498,688	2.58%	1.93%
Group Health Insurance	222	\$1,111,602	\$1,143,416	\$1,236,253	\$1,143,878	0.72%	-7.47%
Board Member Compensation	115	\$1,043,096	\$1,073,130	\$1,193,971	\$1,026,572	-0.40%	-14.02%
Other Professional and Technical Services	319	\$445,128	\$446,078	\$612,699	\$771,879	14.75%	25.98%
Teacher Retirement Fund, After 7-1-95	216	\$479,200	\$448,218	\$528,630	\$526,470	2.38%	-0.41%
Social Security Certified	212	\$412,508	\$420,255	\$440,240	\$443,797	1.84%	0.81%
Other Employee Benefits	241 - 290	\$281,372	\$307,848	\$305,002	\$309,504	2.41%	1.48%
Public Employees Retirement Fund	214	\$167,254	\$173,521	\$203,972	\$224,561	7.64%	10.09%
Social Security Noncertified	211	\$104,399	\$111,986	\$122,658	\$121,393	3.84%	-1.03%
Other Group Insurance Authorized by Statute	224	\$90,781	\$98,610	\$108,045	\$97,539	1.81%	-9.72%
Equipment	730	\$257,429	\$160,137	(\$121,262)	\$66,298	-28.76%	154.67%
Operational Supplies	611	\$101,090	\$93,920	\$54,544	\$55,769	-13.82%	2.24%
Postage and Postage Machine Rental	532	\$61,996	\$65,575	\$74,033	\$50,300	-5.09%	-32.06%
Teacher Retirement Fund, Prior to 7-1-95	215	\$47,871	\$34,179	\$29,208	\$27,798	-12.71%	-4.83%
Terminal Leave	125	\$30,772	\$16,966	\$105,358	\$26,110	-4.02%	-75.22%
Workers Compensation Insurance	225	\$21,564	\$29,107	\$22,713	\$24,311	3.04%	7.03%
Travel	580	\$30,135	\$31,857	\$24,200	\$22,084	-7.48%	-8.74%
Computer Hardware	741	\$45,729	\$31,657	\$10,512	\$17,539	-21.30%	66.84%
Printing and Binding	550	\$16,889	\$0	\$9,643	\$9,420	-13.58%	-2.31%
Group Life Insurance	221	\$6,741	\$7,268	\$7,454	\$7,378	2.28%	-1.02%
Dues and Fees	810	\$6,076	\$150	\$1,257	\$6,722	2.56%	434.68%
Rentals	440	\$1,482	\$5,915	\$5,747	\$6,017	41.95%	4.70%
Content	747	\$19,646	\$20,438	\$535	\$4,227	-31.89%	690.65%
Repairs and Maintenance Services	430	\$10,434	\$10,327	\$3,578	\$2,401	-30.74%	-32.89%
Food Purchases	614	\$481	\$1,210	\$2,003	\$1,275	27.57%	-36.37%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$1,044	NA	NA
Licensed Employees	135	\$53,094	\$10,672	\$6,610	\$943	-63.50%	-85.74%
Group Accident Insurance	223	\$2,586	\$3,112	\$0	\$692	-28.08%	NA
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$550	NA	NA
Other Communication Services	533 - 539	\$0	\$0	\$0	\$408	NA	NA
Student Transportation Services	510	\$0	\$0	\$0	\$306	NA	NA

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M S D Washington Township (5370)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Purchased Services	593	\$155	\$133	\$587	\$30	-33.67%	-94.88%
Equipment Purchase over the LEA's Cap. Threshold	735	\$86,066	\$0	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$1,295	\$0	\$0	\$0	-100.00%	NA
Statistical Services	317	(\$1)	\$0	\$0	\$0	NA	NA
Nonlicensed Employees	136	\$5,036	\$14,500	\$0	\$0	-100.00%	NA
Overtime Salaries	140	\$0	\$0	\$37	\$0	NA	-100.00%

Student Instructional Support Total	\$10,801,045	\$10,815,486	\$11,342,506	\$11,578,097	1.75%	2.08%
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Student Academic Achievement

Certified Salaries	110	\$40,208,920	\$39,807,354	\$40,337,194	\$40,649,568	0.27%	0.77%
Non - Certified Salaries	120	\$6,214,793	\$6,453,802	\$6,690,909	\$7,034,213	3.14%	5.13%
Group Health Insurance	222	\$5,648,323	\$5,257,648	\$4,227,888	\$4,590,624	-5.05%	8.58%
Teacher Retirement Fund, After 7-1-95	216	\$3,297,529	\$3,116,774	\$3,663,363	\$3,704,787	2.95%	1.13%
Social Security Certified	212	\$3,072,358	\$3,034,200	\$2,989,078	\$3,059,499	-0.10%	2.36%
Other Professional and Technical Services	319	\$1,382,988	\$1,502,284	\$1,914,319	\$2,128,597	11.38%	11.19%
Transfer Tuition to Other School Corps Within State	561	\$1,825,650	\$1,631,144	\$1,664,080	\$2,078,280	3.29%	24.89%
Other Employee Benefits	241 - 290	\$1,643,900	\$1,686,515	\$1,664,636	\$1,717,867	1.11%	3.20%
Textbooks	630	\$748,012	\$881,005	\$1,404,513	\$1,131,093	10.89%	-19.47%
Operational Supplies	611	\$1,189,102	\$1,026,232	\$1,152,896	\$1,002,141	-4.19%	-13.08%
Computer Hardware	741	\$351,490	\$57,436	\$23,628	\$922,634	27.29%	3804.89%
Board Member Compensation	115	\$741,129	\$675,824	\$718,242	\$842,169	3.25%	17.25%
Social Security Noncertified	211	\$541,669	\$545,651	\$554,271	\$574,872	1.50%	3.72%
Licensed Employees	135	\$943,214	\$691,980	\$649,590	\$523,344	-13.69%	-19.43%
Content	747	\$248,422	\$40,157	\$105,822	\$462,103	16.79%	336.68%
Stipends	131	\$45,265	\$22,369	\$2,969	\$428,674	75.43%	14339.54%
Other Group Insurance Authorized by Statute	224	\$369,366	\$353,205	\$323,367	\$324,713	-3.17%	0.42%
Public Employees Retirement Fund	214	\$265,161	\$245,891	\$277,571	\$277,112	1.11%	-0.17%
Travel	580	\$388,761	\$299,069	\$324,549	\$260,915	-9.49%	-19.61%
Teacher Retirement Fund, Prior to 7-1-95	215	\$448,088	\$259,463	\$238,430	\$229,032	-15.45%	-3.94%
Terminal Leave	125	\$361,520	\$342,617	\$205,686	\$199,175	-13.85%	-3.17%
Nonlicensed Employees	136	\$423,629	\$350,171	\$198,225	\$197,721	-17.35%	-0.25%
Repairs and Maintenance Services	430	\$94,374	\$105,897	\$96,451	\$166,983	15.33%	73.13%
Workers Compensation Insurance	225	\$148,303	\$222,585	\$135,893	\$159,694	1.87%	17.51%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Washington Township (5370)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Dues and Fees	810	\$78,224	\$128,683	\$121,634	\$143,411	16.36%	17.90%
Food Purchases	614	\$38,457	\$33,618	\$33,942	\$79,115	19.76%	133.09%
Group Life Insurance	221	\$51,653	\$56,423	\$44,223	\$46,963	-2.35%	6.20%
Connectivity	744	\$0	\$0	\$0	\$46,291	NA	NA
Transfer Tuition - Other	569	\$19,715	\$2,250	\$37,610	\$32,699	13.48%	-13.06%
Library Books	640	\$2,497	\$0	\$45	\$23,660	75.46%	52279.34%
Student Transportation Services	510	\$29,089	\$9,546	\$18,029	\$11,503	-20.70%	-36.19%
Periodicals	650	\$15,217	\$15,015	\$12,259	\$10,067	-9.81%	-17.88%
Pre-2008 Object Code - Temporary Salaries	130	\$621,760	\$574,201	\$101,690	\$7,907	-66.42%	-92.22%
Instruction Services	311	\$566	\$0	\$250	\$6,490	84.04%	2496.00%
Insurance	520	\$428	\$1,280	\$518	\$5,250	87.15%	913.51%
Pupil Services	313	\$0	\$9,677	\$5,884	\$5,224	NA	-11.22%
Equipment	730	\$572,854	\$61,891	\$7,705	\$5,169	-69.18%	-32.92%
Telephone	531	\$344	\$1,278	\$2,253	\$4,672	92.01%	107.39%
Group Accident Insurance	223	\$14,103	\$11,668	\$2,691	\$4,632	-24.30%	72.14%
Postage and Postage Machine Rental	532	\$1,675	\$1,550	\$652	\$1,765	1.30%	170.43%
Other Communication Services	533 - 539	\$2,193	\$633	\$1,827	\$1,526	-8.66%	-16.47%
Unemployment Insurance	230	\$12,183	\$29,588	\$945	\$365	-58.39%	-61.37%
Overtime Salaries	140	\$5,999	\$574	\$69	\$275	-53.71%	297.82%
Other Purchased Services	593	\$0	\$0	\$0	\$227	NA	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$68,366	\$30,530	\$0	\$0	-100.00%	NA
Rentals	440	\$0	\$5,000	\$0	\$0	NA	NA
Printing and Binding	550	\$0	\$1,615	\$0	\$0	NA	NA
Instructional Programs Improvement Services	312	\$204	\$0	\$1,090	\$0	-100.00%	-100.00%
Professional Development	748	\$6,300	\$0	\$0	\$0	-100.00%	NA

Student Academic Achievement Total	\$72,143,791	\$69,584,293	\$69,956,887	\$73,103,021	0.33%	4.50%
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Overhead and Operational

Non - Certified Salaries	120	\$7,085,456	\$7,706,200	\$8,085,298	\$7,781,803	2.37%	-3.75%
Food Purchases	614	\$2,632,934	\$2,812,644	\$2,815,055	\$2,738,029	0.98%	-2.74%
Light and Power - Other Than Heating and Cooling	625	\$2,268,241	\$2,369,541	\$2,367,316	\$2,545,352	2.92%	7.52%
Group Health Insurance	222	\$1,751,170	\$1,370,544	\$1,907,032	\$2,157,820	5.36%	13.15%
Nonlicensed Employees	136	\$1,229,709	\$1,061,627	\$1,215,635	\$2,056,466	13.72%	69.17%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Washington Township (5370)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$1,379,737	\$1,367,021	\$1,229,425	\$1,505,878	2.21%	22.49%
Public Employees Retirement Fund	214	\$982,256	\$1,132,179	\$1,277,912	\$1,318,945	7.65%	3.21%
Repairs and Maintenance Services	430	\$916,736	\$954,518	\$1,118,023	\$1,249,162	8.04%	11.73%
Board Member Compensation	115	\$1,139,152	\$1,224,989	\$1,277,444	\$1,203,853	1.39%	-5.76%
Other Professional and Technical Services	319	\$568,352	\$912,411	\$767,855	\$826,294	9.81%	7.61%
Insurance	520	\$630,492	\$696,104	\$750,599	\$786,252	5.67%	4.75%
Social Security Noncertified	211	\$633,476	\$673,161	\$728,553	\$756,192	4.53%	3.79%
Gasoline and Lubricants	613	\$1,060,729	\$1,030,693	\$921,725	\$610,112	-12.91%	-33.81%
Water and Sewage	411	\$331,892	\$328,294	\$369,292	\$422,519	6.22%	14.41%
Other Employee Benefits	241 - 290	\$239,266	\$212,458	\$230,031	\$415,942	14.83%	80.82%
Heating and Cooling for Buildings - Gas	622	\$573,485	\$737,272	\$495,752	\$300,278	-14.94%	-39.43%
Certified Salaries	110	\$264,558	\$286,306	\$273,029	\$283,466	1.74%	3.82%
Workers Compensation Insurance	225	\$346,800	\$317,763	\$262,288	\$263,369	-6.65%	0.41%
Textbooks	630	\$5,462	\$75,342	\$152,633	\$181,735	140.17%	19.07%
Other Group Insurance Authorized by Statute	224	\$292,563	\$134,459	\$190,533	\$181,425	-11.26%	-4.78%
Board of Education Services	318	\$126,667	\$84,824	\$88,213	\$154,372	5.07%	75.00%
Removal of Refuse and Garbage	412	\$96,047	\$108,725	\$121,993	\$145,061	10.86%	18.91%
Overtime Salaries	140	\$78,301	\$81,021	\$45,242	\$119,314	11.10%	163.72%
Teacher Retirement Fund, After 7-1-95	216	(\$34,721)	\$73,747	\$95,828	\$101,900	NA	6.34%
Miscellaneous Objects	876 - 899	\$48,428	\$136,211	\$681,043	\$95,927	18.63%	-85.91%
Telephone	531	\$94,466	\$101,113	\$105,962	\$85,864	-2.36%	-18.97%
Content	747	\$23,066	\$20,455	\$1,626	\$80,578	36.71%	4854.41%
Social Security Certified	212	\$196,208	\$60,787	\$76,718	\$71,460	-22.32%	-6.85%
Travel	580	\$55,025	\$66,641	\$63,490	\$68,373	5.58%	7.69%
Tires and Repairs	612	\$116,035	\$110,940	\$78,990	\$58,401	-15.77%	-26.07%
Dues and Fees	810	\$95,542	\$66,211	\$111,992	\$43,538	-17.84%	-61.12%
Staff Services	314	\$13,503	\$17,560	\$23,972	\$33,500	25.50%	39.75%
Late Payments	872	\$21,500	\$22,002	\$5,164	\$33,277	11.54%	544.35%
Postage and Postage Machine Rental	532	\$6,051	\$7,337	\$7,628	\$32,007	51.65%	319.62%
Terminal Leave	125	\$19,402	\$24,053	\$75,555	\$26,181	7.78%	-65.35%
Equipment	730	\$3,587	\$3,629	\$13,259	\$24,600	61.83%	85.54%
Unemployment Insurance	230	\$7,263	\$3,906	\$358	\$23,618	34.29%	6488.26%
Rentals	440	\$0	\$32	\$928	\$21,443	NA	2211.75%
Professional Development	748	\$1,200	\$4,340	\$2,938	\$20,068	102.22%	583.16%

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M S D Washington Township (5370)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Printing and Binding	550	\$7,411	\$14,019	\$15,959	\$16,569	22.28%	3.83%
Group Life Insurance	221	\$15,446	\$15,374	\$39,542	\$11,957	-6.20%	-69.76%
Student Transportation Services	510	\$44,257	\$0	\$14,287	\$10,286	-30.57%	-28.01%
Advertising	540	\$3,361	\$9,311	\$11,548	\$6,882	19.63%	-40.40%
Wireless Equipment	743	\$0	\$0	\$0	\$5,185	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	(\$40,303)	\$9,131	\$6,419	\$5,098	NA	-20.58%
Computer Hardware	741	\$0	\$0	\$0	\$3,896	NA	NA
Bank Service Charges	871	\$135,802	\$162,624	\$50,181	\$2,972	-61.54%	-94.08%
Construction Services	450	\$0	\$0	\$0	\$2,440	NA	NA
Other Purchased Services	593	\$0	\$0	\$0	\$305	NA	NA
Meals Provided	235	\$0	\$0	\$0	\$216	NA	NA
Periodicals	650	\$1,809	\$985	\$335	\$78	-54.39%	-76.63%
Group Accident Insurance	223	\$1,105	\$1,122	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$6,178	\$15,210	\$0	\$0	-100.00%	NA
Vehicles	731	\$63,061	\$2,381,352	\$1,186,580	\$0	-100.00%	-100.00%

Overhead and Operational Total		\$25,538,162	\$29,006,190	\$29,361,180	\$28,890,257	3.13%	-1.60%
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Non Operational

Redemption of Principal	831	\$4,876,272	\$0	\$0	\$7,095,407	9.83%	NA
Computer Hardware	741	\$2,505,636	\$2,634,050	\$2,092,817	\$2,904,424	3.76%	38.78%
Interest	832	\$215,180	\$0	\$0	\$1,949,918	73.50%	NA
Buildings	720	\$1,773,208	\$2,641,100	\$1,585,427	\$1,551,208	-3.29%	-2.16%
Equipment	730	\$834,320	\$1,130,322	\$1,061,617	\$1,003,060	4.71%	-5.52%
Non - Certified Salaries	120	\$650,390	\$717,648	\$764,087	\$744,534	3.44%	-2.56%
Construction Services	450	\$0	\$0	\$0	\$594,324	NA	NA
Repairs and Maintenance Services	430	\$282,281	\$257,399	\$279,118	\$537,060	17.45%	92.41%
Content	747	\$707,692	\$1,000,941	\$829,219	\$479,179	-9.29%	-42.21%
Licensed Employees	135	\$338,450	\$316,481	\$371,032	\$391,026	3.68%	5.39%
Other Professional and Technical Services	319	\$188,301	\$229,716	\$247,681	\$317,432	13.95%	28.16%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$202,731	NA	NA
Cleaning Services	420	\$224,837	\$224,004	\$204,104	\$184,054	-4.88%	-9.82%
Nonlicensed Employees	136	\$342,760	\$318,369	\$170,394	\$168,250	-16.30%	-1.26%
Group Health Insurance	222	\$144,014	\$116,591	\$129,571	\$111,632	-6.17%	-13.84%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Public Employees Retirement Fund	214	\$90,533	\$91,956	\$112,673	\$109,121	4.78%	-3.15%
Social Security Noncertified	211	\$71,814	\$73,917	\$68,962	\$64,660	-2.59%	-6.24%
Equipment Purchase over the LEA's Cap. Threshold	735	\$587,410	\$493,822	\$744,037	\$55,203	-44.63%	-92.58%
Operational Supplies	611	\$49,327	\$33,980	\$18,376	\$37,987	-6.32%	106.73%
Teacher Retirement Fund, After 7-1-95	216	\$19,444	\$24,051	\$31,804	\$33,753	14.78%	6.13%
Social Security Certified	212	\$25,585	\$23,063	\$27,984	\$29,730	3.83%	6.24%
Workers Compensation Insurance	225	\$21,166	\$36,924	\$27,718	\$27,141	6.41%	-2.08%
Other Employee Benefits	241 - 290	\$18,724	\$21,265	\$19,994	\$22,308	4.48%	11.57%
Overtime Salaries	140	\$3,966	\$309	\$1,169	\$19,108	48.16%	1534.12%
Rentals	440	\$26,000	\$25,299	\$4,329	\$16,668	-10.52%	285.02%
Dues and Fees	810	\$32,083	\$9,387	\$23,220	\$13,857	-18.93%	-40.32%
Other Group Insurance Authorized by Statute	224	\$8,646	\$7,478	\$11,320	\$7,433	-3.71%	-34.34%
Water and Sewage	411	\$2,008	\$2,600	\$4,022	\$3,338	13.55%	-17.01%
Group Accident Insurance	223	\$2,450	\$3,086	\$1,742	\$2,982	5.04%	71.17%
Light and Power - Other Than Heating and Cooling	625	\$3,226	\$3,354	\$3,388	\$2,887	-2.74%	-14.79%
Postage and Postage Machine Rental	532	\$185	\$1,282	\$1,944	\$2,710	95.51%	39.44%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,587	\$1,934	\$1,898	\$2,113	-4.92%	11.37%
Food Purchases	614	\$327	\$653	\$5,995	\$1,481	45.94%	-75.29%
Group Life Insurance	221	\$1,268	\$1,220	\$841	\$1,201	-1.36%	42.86%
Miscellaneous Objects	876 - 899	\$230	\$95,820	\$0	\$465	19.24%	NA
Heating and Cooling for Buildings - Gas	622	\$301	\$93	\$100	\$38	-40.26%	-61.63%
Other Purchased Property Services	490 - 499	\$0	\$209	\$0	\$0	NA	NA
Other Supplies and Materials	615, 660 - 689	\$3,757,734	\$8,706,359	\$9,156,443	\$0	-100.00%	-100.00%
Other Technology Hardware	746	\$20,846	\$783	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$0	\$5,478	\$0	\$0	NA	NA
Printing and Binding	550	\$405	(\$3,048)	\$0	\$0	-100.00%	NA
Terminal Leave	125	\$20,430	\$0	\$0	\$0	-100.00%	NA
Advertising	540	\$2,064	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$17,852,099	\$19,247,894	\$18,003,023	\$18,688,422	1.15%	3.81%
Grand Total		\$126,335,097	\$128,653,863	\$128,663,596	\$132,259,797	1.15%	2.80%